

AMEREN SERVICES COMPANY

SERVICE REQUEST MANUAL

OFFICIAL FILE

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INTRODUCTION

Ameren Services Company (AMS) will provide Ameren Corporation (AMC), as well as all subsidiaries of the Ameren Corporation system with a variety of administrative, management, engineering, construction and support services. Exhibit 1 (see appendix at the end of this document) describes the expected services to be provided by AMS. AMS will be subject to the rules and regulations of the Securities and Exchange Commission (SEC) pursuant to the Public Utility Holding Company Act of 1935, as amended (PUHCA) and in particular, Section 13 thereof. AMS has requested to adopt the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts as opposed to the SEC Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies. Adoption of the FERC Uniform System of Accounts will still allow Ameren Services to fulfill the annual reporting requirements of the SEC.

AMS will provide such services in accordance with a General Services Agreement which will be entered into with AMC and each subsidiary. The service agreement will be administered in accordance with PUHCA and the SEC's regulations thereunder. AMS has established a project (work order) system, which utilizes projects (referred to as "Service Requests"), for the purpose of accumulating and charging costs to AMC or the appropriate subsidiary. The use of Service Requests will allow AMS to supply accounting records and information to AMC or the subsidiary in enough detail to allow them to record and report their costs in accordance with the FERC Uniform System of Accounts and/or SEC rules and regulations.

Though this document describes AMS' accounting policies and procedures, the provisions of the General Services Agreement serve as the official source of the accounting policies and practices to be followed by AMS.

GENERAL ACCOUNTING PROCEDURES

Accounting procedures and systems have been developed which will capture the costs of AMS for subsequent billing to AMC and its subsidiaries. These costs will be accumulated via a "Service Request" system. The Service Request system will consist of projects established to capture the various types of costs incurred by AMS. The service requests will specify, in general terms, the services that department will perform for AMC or subsidiary. Costs incurred by the various AMS departments will then be charged to these various service requests which ultimately will become the basis for the billing of costs to AMC and subsidiaries.

AMS costs will be classified into either direct or indirect categories. Direct costs are defined to be those that can be identified as being applicable to services performed for a single Ameren affiliated company or group of Ameren affiliated companies. Costs applicable to AMC or a single Ameren affiliated company will be directly charged to that company. Costs applicable to two or more Ameren affiliated companies will be distributed among and charged to such companies. Direct cost allocation factors will be assigned by function based on the nature and variety of the service being performed and are listed in Exhibit I (see appendix at the end of this document). AMS has established allocation factors that most effectively relate to the types of service being rendered to AMC and subsidiaries.

Indirect costs shall include those costs of a general overhead nature such as general services, housekeeping costs and other support costs which cannot be separately identified to a single Ameren affiliated company or group of Ameren affiliated companies. Indirect costs can be functional or corporate. Functional indirect costs, such as office supplies and secretarial labor, will be accumulated by the departments within a function and allocated to AMC and subsidiaries based on the ratio of total direct and allocated direct costs charged to that company by each function. For example, the Controller's Function is comprised of the Accounting Department, Financial Communications Department and Corporate Modeling &

Transaction Support. All of the Controller's Functions' indirect costs from these four departments would be accumulated and allocated to AMC and subsidiaries based on the ratio of total direct and allocated direct costs charged to that company by the Controller's Function.

Corporate indirect costs, such as AMS property taxes and insurance costs, will be allocated based on total charges to AMC and subsidiaries.

Overhead costs associated with labor, such as pensions and benefits, payroll taxes and injuries & damages expenses will be charged to AMC and subsidiaries based on the AMS labor costs that were charged to the pertinent service request.

The costs of materials, outside services and other expenses directly attributable to construction work shall be excluded from the accounting system of AMS and charged directly to the construction project. Any material, outside services or other outside vendor payments, should be made by AMC or subsidiary receiving benefit from the service/material.

AMEREN SERVICES POLICIES AND PROCEDURES

Service Request and Approval Procedures

Each department in AMS will determine the appropriate number and type of service requests required by AMC and its subsidiaries. It will be the responsibility of AMC and its subsidiaries in conjunction with Controller's, to establish the service requests.

These services will be reviewed and agreed upon with AMC and its subsidiaries annually. Direct service requests will be prepared for ongoing or special services which benefit one or more of the Ameren affiliated entities. If the service request benefits more than one of the Ameren affiliated entities, direct costs will be distributed among the companies based on an appropriate allocation factor. Examples of ongoing services are the monthly closing of financial systems and the generation of routine monthly reports. Examples of special services are developing a new information system or preparing rate

case testimony and schedules. The SEC requires that, whenever feasible, AMS costs should be directly charged to AMC or one of its subsidiaries.

Indirect functional and indirect corporate service requests will be prepared as appropriate for costs benefiting more than one of the Ameren subsidiaries which cannot be reasonably allocated directly. These services will also be reviewed and agreed upon with AMC and its subsidiaries annually.

Service Request Form

All activities performed by AMS for AMC or one of its subsidiaries must have a completed and approved Service Request Application. Approvals are required by either AMC, the Ameren-related subsidiary requesting the work, the AMS service provider and the AMS Controller's Department. That is, only those companies requesting the work are required to approve a Service Request Application. In addition, all Service Request Applications must be approved by the pertinent AMS function providing the service and the AMS Controller's Department.

The following information is required to complete the Service Request Application: Refer to Exhibit II (see appendix at the end of this document) for an example of a completed Service Request Application.

Determined by the party originating Service

Request:

Service Request Type	- Charges zeroed annually (continuing services) {type z}
	- Related to a project at an Affiliated Company {type w}
	- Project-type (non-recurring) {type p}
Title	Description of services provided or activities performed (to uniquely identify Service Request)

Name of Originator

Person responsible for Service Request

Originator's Telephone

Telephone number of Originator

Lead RMC

RMC responsible for Service Request

Service Request Category	<p>Cost allocation method:</p> <ul style="list-style-type: none"> - Direct, 100% to one company - Allocated Direct-benefits more than one company - Functional Indirect-allocated based on Direct and Allocated Direct Service Request charges within function - Corporate Indirect-allocated based on allocation of all Service Request charges, excluding Corporate Indirect
Allocation Factor	Basis for cost allocation, required for Direct and Allocated Direct Service requests. Factor should logically relate to the benefit derived from the service provided.
Payroll Percents	Allows accounting distribution of labor charges
Begin Project Date	Optional; valid for project-type Service requests and Service Requests related to a Project (work order) at an affiliated company only.
Scheduled Completion Date	Optional; valid for project-type Service Requests and Service Requests related to a Project (work order) at an affiliated company only.
Department Project ID	Optional; abbreviated description or identifier for departmental use.
Service Request Description	<p>Description of services to be provided.</p> <p>Listing of major activities performed to provide services.</p> <p>Reason category was selected and why allocation factor (if required) is appropriate.</p>
Charge Accounts	Accounting information for Ameren Services accounts that will capture charges for this Service Request.
Target Accounts	Accounts to be charged to corporations benefiting from

the service request.

Service Request Guidelines

A new Service Request form may be appropriate when a new service or project is identified. However, the cost of the new service or project may be able to be captured in an existing Service Request. Any one of the following criteria should be considered in determining the need for a new Service Request:

1. No allocation method exists that is appropriate for the new service or project.
2. No existing service request distributes costs to AMC, or one of its subsidiaries for the new service or project.
3. No existing service request distributes costs to the desired FERC accounts on the affiliates' books for the new service or project.
4. The total estimated annual cost of the new service or project is greater than \$25,000.
5. There is a regulatory requirement to allocate costs in a specific manner for a new service or project.

Monitoring and Control

The AMS Controller's Department is responsible for reviewing, monitoring and maintaining the Service Request system. The AMS Controller's Department authorizes new Service Requests and ensures that allocation factors are proper, accurate and kept current including ensuring that the process is in accordance with SEC regulations. The AMS Controller's Department is responsible for coordinating the monthly billing process as described in the Billing and Review policies and procedures section. Additionally, the accounting system will provide detailed billing information for AMC and its subsidiaries' management review to ensure proper billings. Monthly and year-to-date information will be available.

AMC, AMS, and the subsidiaries' management will be required to operate within an approved budget for their area of responsibility. Monthly summaries and detailed cost reports will compare actual/results to budgeted amounts.

All costs will be properly documented with supporting employee time reports, expense accounts, invoices or other source documents. Each source document will be coded with a service request project number that is assignable to AMC, or one of its subsidiaries, use one of the allocated direct cost factors in Exhibit I (see appendix at the end of this document) to allocate the costs, or charge an indirect functional or corporate service request. The appropriate allocation factor will be included in the electronic billing process for each service request project.

The AMS Accounting Department will review and maintain copies of all workpapers supporting any cost allocations. The AMS Controller's Department will also be responsible for utilizing the cost allocation factors and accumulating costs among AMC and subsidiaries for billing and accounting purposes.

Service Request Allocation Factors Update and Revisions

The AMS Controller's Department will have the primary responsibility for ensuring that the Service Request allocation factors are proper, accurate and kept current. All allocation factors utilized must be approved by the SEC. Any modification of allocation factors which requires filing under 60-day letter procedures based on existing Commission guidelines will be filed on a timely basis. The current guidelines require approval if the change will cause the lessor of \$50,000 or 5% change in the allocation of costs between companies. This guideline is subject to change.

To the greatest extent possible, the allocation factors will be based on cost drivers specifically applicable to the service being provided. The AMS Controller's Department, the customer and the service provider will decide on the proper direct cost allocation factors.

The AMS Controller's Department will decide on the appropriate method of allocating indirect service requests.

As necessary, but at least annually, the allocation factors currently utilized to allocate costs will be reviewed by AMS with AMC and its subsidiaries to determine if they are still appropriate. Any changes in allocation methods utilized to allocate costs will be reviewed with AMC and its subsidiaries for their concurrence prior to implementation of the new method. Changes and/or new allocation methods may be recommended at any time subject to any necessary SEC and other appropriate regulatory approvals. All changes will be documented in writing and approved by appropriate AMS, AMC, or subsidiary management.

The AMS Controller's Department will be responsible for evaluating new allocation methodologies and determining if SEC approval is required. The Regulatory Accounting Department will coordinate SEC approval efforts, if necessary, with the Legal Department.

Time Reporting

Labor is expected to be one of the most significant costs for Ameren Services. Employees will be required to enter a service request code on the appropriate labor source document to be used in identifying AMS costs and the appropriate cost assignment factor. The following guidelines are provided to ensure accurate and efficient time keeping:

1. Time should be entered daily into the appropriate time reporting system. If this is not practical, the employee should submit manually prepared time records, substantiating later electronic time entry.
2. In no event should time entry be delayed past the end of the normal pay period. If the pay period ends after the calendar end of month, all time must be entered through the last day of the month within the following two working days.
3. Employees should keep track of time in one hour increments.

4. The employee's supervisor is encouraged to approve all time reports daily. In addition, final time reports must be approved either bi-monthly or every two weeks.

Billing and Review

AMC, and its subsidiaries will receive a monthly bill detailing the work performed by AMS. Pertinent officers at AMC, or its subsidiaries will approve the billings. Billings will be discussed by AMS accounting personnel with AMC and subsidiaries prior to their approval. Provisions will be made for billing corrections and adjustments when necessary. AMC and its subsidiaries will remit payments to AMS within 60 days of the billing date:

Each bill will contain the following information - Exhibit III (see appendix at the end of this document)):

- Company
- Functions whose costs are being billed
- Service Request Number
- Description of service provided
- Allocation factor
- Direct, Allocated Direct, Indirect Functional and Indirect Corporate charges
- Total amount of charges
- Service Request Contact person and phone

Detailed information such as source documents, labor hours and accounts charged are also available on Service Request detailed charge reports. This information will also be made available on hard copy reports, microfiche general ledgers or via personal computer report screens.

AMS management will review monthly reports to ensure all payroll hours and billings are properly recorded. Monthly and year-to-date reports are also available for review and control purposes.

After the Service Requests are processed and transactions are posted to AMS, initial billings are generated. Controller's personnel will review the billings for errors at this time. Controllers will also verify that Service Requests have the correct allocation factors. Any material discrepancies identified will be corrected prior to the generation of the final monthly financial statements. After the final monthly financial statements are generated, the Controller's Department will reconcile billings to the AMS general ledger. If an error is found after the final statements are generated, a correction will be made the following month.

Upon receipt of the billing, management for AMC, the Operating Companies and affiliates, with assistance of the AMS, Controller's Department, will review and reconcile the billing. Any discrepancies found at this time will be discussed with the Controller's Department personnel and corrections will be made to the subsequent month's bill.

DISPUTE RESOLUTION PROCEDURE

If there is a dispute between the AMC, or one of its subsidiaries and an AMS service provider regarding a billing, representatives of all parties along with the AMS Controller's representative, will meet to resolve the issues. Managers of the representatives may also be consulted. In the event a resolution cannot be reached, the issue will be referred to senior management for final resolution.

INTERNAL AUDIT CONTROL

The AMS Internal Audit Department will conduct audits of the Service Request system every two years. Computer systems, billings and source documentation will be examined to ensure the services provided are authorized, documented and accurately recorded in AMS's, AMC's and the subsidiaries' books and records. The Internal Audit Department will also examine Service Request allocation factors to ensure such methods comply with those approved by the SEC. In addition, Service Request policies, operating procedures and controls will be evaluated annually. The Internal Audit Department reports

to the CFO of AMC and has independent access to the Audit Committee of the Board of Directors of AMC at any time.

EVALUATION AND MEASUREMENT

In order to encourage AMS to operate efficiently and cost effectively, and provide high quality service, AMS will establish bench marking activities to the extent deemed appropriate by senior management of AMC, as well as initiate a customer review process. The customer review process will be based on a customer-oriented service philosophy and measure success based on customer satisfaction. It will allow for customer input into the volume and value of the products and services provided by AMS. These reviews will be a part of the annual budget development process and the completion of the Service Request Agreements between AMS and its customers. In addition to the review process with customers, AMS will establish a bench marking plan to the extent deemed appropriate by senior management of AMC in order to continue to improve the effectiveness of services offered to AMC, the operating companies and affiliates and to ensure that the services offered are cost competitive.

Training

Training will be provided by Controllers' Staff to all interested AMS employees on an annual basis. In addition, a project set-up manual for Service Requests has been added to the Ameren intra-net, which is accessible to all AMS employees who would be setting up service requests -Exhibit IV.

Exhibit I

DESCRIPTION OF EXPECTED SERVICES TO BE PROVIDED BY AMEREN SERVICES AND EXPECTED DIRECT COST ALLOCATION FACTORS

Description of Expected Services to be Provided

A description of the expected services to be provided by Ameren Services is detailed below. Identifiable costs for all of the functional organizations listed below will be directly charged to Ameren Corporation and its subsidiaries, whenever possible.

For costs that cannot be directly assigned or distributed, the expected direct cost allocation factors are reflected below for each Ameren Services department.

a) Building Service

Description – Provide facility management services for owned and leased facilities, excluding power plants. To the extent that leasing arrangements are established between Ameren Services and/or Ameren Corporation and its subsidiaries, lease costs will include rent for space occupied and applicable services, such as operation and maintenance of structures, capital improvements, interior space planning, security and janitorial. As appropriate, lease costs will be allocated based on the ratio of AMS employees at a location to total employees at that location and the allocation factors listed below:

Expected Allocation Factors – 1) number of employees; 2) operations and maintenance labor; 3) total capitalization; and 4) total assets.

b) Controller's

Description – Perform all accounting services necessary to properly maintain and report on the books and records of Ameren and its subsidiaries. Provide investor relations services & regulatory services.

Expected Allocation Factors – 1) composite*; 2) total capitalization; 3) total assets; 4) number of General Ledger transactions; 5) number of Accounts Payable invoices; and 6) Number of Projects.

c) Corporate Communications

Description – Develop strategies for advertising and marketing efforts, develop employee communication programs, coordinate community relations efforts and develop policies and procedures for media relations. Provide community and business development services, as well as natural gas development services, analyze community and business development opportunities.

Expected Allocation Factors – 1) composite*; 2) total capitalization; 3) total assets; 4) number of customers; 5) sales (Kwh and dekatherm); 6) total capitalization; and 7) total assets.

d) Corporate Planning

Description – Provide rate engineering, interchange marketing, resource planning and business analysis services.

Expected Allocation Factors – 1) composite*; 2) kwh sales; 3) peak load (electric); 4) total capitalization; and 5) total assets

e) Customer Services/Division Support

Description – Answer customer inquiries pertaining to electric/gas service usage and perform credit activities. Provide technical support relating to planning, engineering, construction and operating the distribution and transmission systems. Provide technical support and maintenance of protective relay schemes, station meter work, system testing and data acquisition systems. Provide marketing services including account management, program development, market research and customer energy services.

Expected Allocation Factors – 1) number of customers; 2) number of employees; 3) operations and maintenance labor; 4) sales (kwh and dekatherms; and 5) total assets

f) Energy Supply

Coordinate the use of the generating, transmission and interconnection facilities to provide economical and reliable energy.

Expected Allocation Factors – 1) kwh sales

g) Engineering and Construction

Description – Provide professional services related to engineering studies, design, procurement, planning, building and management of projects. Study technology that may reduce costs of producing, delivering and using electricity.

Expected Allocation Factors – 1) peak load (electric); 2) generation capacity; and 3) construction expenditures

h) Environmental Services & Safety

Description - Perform analysis and advocacy of regulatory and legislative issues in the areas of environment, health and safety. Communicate final regulatory requirements to operating groups. Provide assistance and support and compliance review in meeting those requirements. Oversee hazardous substance site investigation and remediation activities.

Expected Allocation Factors - 1) number of employees; 2) generating capacity; 3) operations and maintenance labor; and 4) construction expenditures

D Executive

Description - Provide executive management duties for all applicable activities at the department, function and officer levels.

Expected Allocation Factors - 1) total capitalization; 2) total assets; and 3) sales (kwh and dekatherm)

D Gas Supply

Description - Provide gas supply and pipeline capacity procurement and management services. Develop policies, procedures and standards which govern the design, construction and operation of the gas systems.

Expected Allocation Factors - 1) dekatherm sales; 2) gas throughput (includes transportation); and 3) peak load (gas)

K) General Counsel

Description - Provide general legal advice related to all applicable activities and legal services in regard to legislative activities, regulatory agencies and security matters. Make regulatory filings, maintain minutes of the board of directors, conduct stockholder meetings and procure property and casualty insurance bonds.

Expected Allocation Factors - 1) composite*; 2) total capitalization; and 3) total assets

D Human Resources

Description - Administer and negotiate employee benefits including pensions, major medical, long-term disability, life insurance, defined contribution plans, executive benefit and flexible spending plans. Provide employment services, including required regulatory reporting and maintenance of personnel records. Provide employee training and communications services.

Expected Allocation Factors - 1) number of employees; 2) total capitalization; 3) total assets; and 4) operation and maintenance labor

m) Industrial Relations

Description – Negotiate, represent and administer provisions of labor agreements applicable to unions representing union employees.

Expected Allocation Factors – 1) number of employees; and 2) operation and maintenance labor

n) Information Services

Description – Provide for the development and operation of computer software, telecommunications and other equipment used to conduct business and engineering activities. Maintain all billing records and process customer meter readings.

Expected Allocation Factors – 1) composite*; 2) number of customers; 3) number of employees; and 4) operation and maintenance labor

o) Internal Audit

Description – Audit company operations, perform operational and productivity reviews, review justifications for capital projects and perform quality assurance reviews.

Expected Allocation Factors - 1) composite*; 2) number of customers; 3) number of employees; and 4) operation and maintenance labor

p) Merger Coordination

Description – Monitor programs to achieve savings, merger costs and position reductions as they relate to the implementation plans.

Expected Allocation Factors - 1) composite*; 2) total capitalization; and 3) total assets

q) Motor Transportation

Description – Provide engineering, support, and mechanical servicing of vehicles, procurement of vehicles and safety and training programs.

Expected Allocation Factors – 1) number of vehicles

r) Purchasing

Description – Provide procurement of goods and services other than fuel. Provide materials inventory management services.

Expected Allocation Factors - 1) composite*; 2) total assets; and 3) construction expenditures.

s) Real Estate

Description – Acquire necessary land rights and permits including coordination of site selection. Maintain existing land rights while permitting licenses and leases to minimize investment or costs of holding property.

Expected Allocation Factors - 1) composite*; 2) number of customers; and 3) total assets

U Stores

Description – Provide clerical, stenographic, administrative and Electronic Data systems support. Provide engineering support and manage and direct stores operations.

Expected Allocation Factors – 1) composite*

W Tax

Description – Research and consult on tax issues in connection with federal, state and local tax compliance and planning matters, including the preparation and filing of returns. Expected Allocation Factors - 1) composite*; 2) current tax expense; 3) total capitalization; and 4) total assets

V Treasurer's

Description – Provide treasury operation, mailing, financial planning, investments, and executive payroll and pension disbursement services.

Expected Allocation Factors - 1) composite*; 2) number of customers; 3) number of employees; 4) total capitalization; and 5) total assets

W Corporate Modeling

Description – Provide financial forecasting and financing scenarios.

Expected Allocation Factors – 1) number of employees; and 2) total assets

*Composite consists of the following three factors (equal weight to each factor):

Sales (kwh and dekatherm)

Number of customers

Number of employees

Allocation Factors

The following allocation factors will be utilized as outlined above:

ALLOCATION FACTOR: 001A (COMPOSITE) COMPOSITE (E/G MO/IL- SALES/
CUSTOMERS/
EMPLOYEES)

Composite - Based on composite of the number of customers (002A, Elec./Gas & IL /MO), sales (003a, Elec./Gas & IL /MO) and employees (004a, Elec./Gas & IL /MO) at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 001B (COMPOSITE) COMPOSITE W% TO CIC UDC (E/G MO/IL-
-SALES/
CUST/EMP)

Composite - Based on composite with % to CIC & UDC of the number of customers (002A, Elec./Gas & IL /MO), sales (003a, Elec./Gas & IL /MO) and employees (004a, Elec./Gas & IL /MO) at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 001C (COMPOSITE)(INACTIVE) ELECTRIC/GAS COMPOSITE
W % TO
UDC (T&D INTERCHG MO/IL)

Composite - Based on a composite with % to UDC of the number of customers (002A, Elec./Gas & IL /MO), sales (003a, Elec./Gas & IL /MO) and employees (004a, Elec./Gas & IL /MO) at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 001D (COMPOSITE) IL GAS COMPOSITE
(SALES/CUSTOMERS)

Composite - Based on composite of Illinois number of customers (002d, IL Gas) and sales (003c, IL Gas) at the end of the most recent calendar year. This ratio will be determined

annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 001E (COMPOSITE) GAS COMPOSITE (MO/IL--
SALES/CUSTOMERS)

Composite - Based on composite of the number of customers (002d, IL/MO Gas) and sales (003c, IL/MO Gas) at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 001F (COMPOSITE) IL ELECTRIC COMPOSITE
(SALES/CUSTOMERS)

Composite - Based on composite of Illinois (only) number of customers (002c, IL Elec.) and sales (003b, IL Elec.) at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 001G (COMPOSITE) UEC/CIP COMP (ELEC/GAS T&D MO/IL--
SALES/CUST/EMP)

Composite - Based on UE / CIP (only) composite of the number of distribution customers (as used in 002L, Elec./Gas Distribution Customers (IL /MO), sales (as used in 003A, Elec./Gas & IL /MO, less interchange) and Energy Delivery employees (as used in 004P, Number of Energy Delivery Employees at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 001H (COMPOSITE) (INACTIVE) UEC/CIP COMPOSITE W %
TO UDC
AND CIC (ELECTRIC/GAS T&D MO/IL)

Composite - Based on a UE / CIP (only) composite with % to CIC & UDC of the number of customers (002A, Elec./Gas & IL /MO), sales (003a, Elec./Gas & IL /MO) and employees (004a, Elec./Gas & IL /MO) at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 001I (COMPOSITE) (INACTIVE) UEC/CIP COMPOSITE W % TO UDC (ELECTRIC/GAS MO/IL)

Composite - Based on a UE / CIP (only) composite with % to UDC of the number of customers (002A, Elec./Gas & IL /MO), sales (003a, Elec./Gas & IL /MO) and employees (004a, Elec./Gas & IL /MO) at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 002a # CUSTOMERS (T&D & INTERCHANGE ELEC/GAS)

Number of Customers - Based on the number of customers (electric and/or gas) at the end of the most recent calendar year. The electric number includes unbundled customers. The gas number excludes gas transport customers. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 002b # GAS TRANSPORTATION CUSTOMERS (MO/IL)

Number of Gas Transportation Customers - Based on the number of gas transportation customers at the end of the most recent calendar year. The numerator of which is for an operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 002c # CUSTOMERS (T&D & INTERCHANGE ELECTRIC IN MO/IL)

Number of Electric Customers – Based on the number of electric customers at the end of the most recent calendar year. The number of electric customers includes unbundled customers. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 002d # OF GAS CUSTOMERS (MO/IL)

Number of Gas Customers - Based on the number of gas customers at the end of the most recent calendar year. The number of gas customers excludes gas transport customers. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 002e # CUSTOMERS WITH % TO UDC (T&D INTERCHANGE ELECTRIC/GAS MO/IL) (INACTIVE)

Composite - Based on the number of customers with % to UDC (002A, Elec./Gas & IL /MO), at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 002f # OF CUSTOMERS (T&D IL NON-RES ELECTRIC)

Number of Illinois Commercial and Industrial Electric Customers - Based on the number of Illinois commercial and industrial electric customers at the end of the most recent calendar year. This factor includes commercial and industrial customers only. Street lighting, sales to public authority, and others are excluded from this factor. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances

ALLOCATION FACTOR: 002g # OF CUSTOMERS (ILLINOIS NON-RESIDENTIAL GAS)

Number of Illinois Non-Residential Gas Customers - Based on the number of Illinois non-residential gas customers at the end of the most recent calendar year. The number of customers excludes gas transport customers. UEC gas customers are located in the Alton District. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances

ALLOCATION FACTOR: 002H (COMPOSITE) # CUSTOMERS (T&D IL NON-RESIDENTIAL ELEC/GAS)

Composite - Based on the Illinois Non-Residential (only) number of customers (as used in 002C, Elec & IL /MO) and (as used in 002D, Gas & IL /MO), at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 002I (COMPOSITE) # OF CUSTOMERS (T&D IL ELECTRIC/GAS)

Composite - Based on the Illinois (only) number of customers (as used in 002C, Elec & IL /MO) and (as used in 002D, Gas & IL /MO), at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 002J (COMPOSITE) ELECTRIC CUST NON-RES MO/IL % TO GMC

Composite - Based on the Electric Non-Residential (only) number of customers (as used in 002C, Elec & IL /MO), at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 002K # ELECTRIC DISTRIBUTION CUSTOMERS (MO/IL)

Electric Distribution Customers (MO/IL) - Based on the total number of Electric distribution customers (Retail Residential, Retail Commercial, Retail Industrial, Retail Street Lighting, Retail Public Authorities). The numerator of which is the number of electric

distribution customers for an Operating Company or affected affiliate and the denominator of which is the total number of electric distribution customers for all Operating Companies and affected affiliate companies.

ALLOCATION FACTOR: 002L #ELECTRIC/GAS DISTRIBUTION CUSTOMERS (MO/IL)

Electric/Gas Distribution Customers (MO/IL) – Based on the total number of Electric distribution customers (Retail Residential, Retail Commercial, Retail Industrial, Retail Street Lighting, Retail Public Authorities) and Gas Distribution Customers (Residential, Residential Space Heating, Commercial, Commercial Space Heating, Large Use and Interruptible). The numerator of which is the number of electric/gas distribution customers for an Operating Company or affected affiliate and the denominator is the total number of electric/gas distribution customers for all Operating Companies and affected affiliate companies.

ALLOCATION FACTOR: 002M #ELECTRIC/GAS DISTRIBUTION CUSTOMERS (IL)

Electric/Gas Distribution Customers (IL) – Based on the total number of Illinois Electric distribution customers (Retail Residential, Retail Commercial, Retail Industrial, Retail Street Lighting, Retail Public Authorities) and Illinois Gas Distribution Customers (Residential, Residential Space Heating, Commercial, Commercial Space Heating, Large Use and Interruptible). The numerator of which is the number of Illinois electric/gas distribution customers for an Operating Company or affected affiliate and the denominator is the total number of Illinois electric/gas distribution customers for all Operating Companies and affected affiliate companies.

ALLOCATION FACTOR: 003A (COMPOSITE) ELECTRIC/GAS SALES (T&D & INTERCHANGE MO/IL)

Composite - Based on the composite number of sales (as used in 003B, Elec & IL /MO) and (as used in 003C, Gas & IL /MO), at the end of the most recent calendar year. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 003b ELECTRIC SALES (T&D AND INTERCHANGE MO/IL)

KWH Sales - Based on the kwh sales volume for the most recent calendar year. The total kwh sales would include interchange sales of UEC. Elimination corporation sales are pushed to the appropriate sales corporation. EEI sales are excluded from this factor. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 003c GAS SALES (T&D AND INTERCHANGE MO/IL)

Dekatherm Sales - Based on the dekatherm sales volume for the most recent calendar year. The total Dekatherm sold, excluding company use and line losses, will be obtained only for CIP and UEC. Exclude sales from Ameren Energy. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004a # OF EMPLOYEES (MGMT AND CONTRACT)

Number of Employees - Based on the number of employees (contract and non-contract, excluding AMS employees) at the end of the most recent calendar year. The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies (excluding AMS). This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004b # OF CONTRACT EMPLOYEES

Number of Contract Employees - Based on the number of contract employees (excluding AMS contract employees) at the end of the most recent calendar year. The numerator of which is for the contract employees of an Operating Company. The denominator of which is for all Operating Companies' contract employees (excluding AMS contract employees). This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004c # OF NON-CONTRACT EMPLOYEES

Number of Non-Contract Employees – Based on the number of non-contract employees (excluding AMS non-contract employees) at the end of the most recent calendar year. The numerator of which is for the non-contract employees of an Operating Company. The denominator of which is for all Operating Companies' non-contract employees (excluding AMS non-contract employees). This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004d # AMS/UEC EMPLOYEES (MGMT & CONTRACT)
(INACTIVE)

Number of AMS and UEC Employees – Based on the number of AMS and UEC employees (contract and non-contract) at the end of the most recent calendar year. The numerator of which is for an Operating Company – AMS or UEC. The denominator of which is for the combined total of AMS and UEC (contract and non-contract) employees. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004e # AMS/CIP EMPLOYEES (MGMT & CONTRACT)
(INACTIVE)

Number of AMS and CIP Employees – Based on the number of AMS and CIP employees (contract and non-contract) at the end of the most recent calendar year. The numerator of which is for an Operating Company – AMS or CIP. The denominator of which is for the combined total of AMS and CIPS (contract and non-contract) employees. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004f # UEC/CIP EMPLOYEES (MGMT & CONTRACT)

Number of UEC and CIP Employees – Based on the number of UEC and CIP employees (contract and non-contract) at the end of the most recent calendar year. The numerator of which is for an Operating Company – UE or CIP. The denominator of which is for the combined total of UEC and CIP employees (contract and non-contract). This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004fg # UEC/CIP EMPLOYEES (NON-CONTRACT)

Number of UEC and CIP Non-Contract Employees – Based on the number of UEC and CIP non-contract employees at the end of the most recent calendar year. The numerator of which is for an Operating Company – UEC or CIP. The denominator of which is for the combined total of UEC and CIP non-contract employees. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004h HR USE ONLY #AFS,AME,GEN,GMC,UEC EMPLOYEES

Number of Employees - Based on the total number of employees in the operating companies eligible for UE Life Insurance Benefits. UE non-contract, UE contract, AmerenEnergy, Ameren Energy Generating, Ameren Energy Marketing, Ameren Fuel Services and CIPS employees are eligible and covered under the UE Life Insurance Benefits Program. Totals are based on the most recent calendar year. This allocation factor excludes AMS employees since their costs are directly charged to AMS (AMS charges cannot be allocated back to AMS via a Service Request). The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004i HR USE ONLY AFS,CIP,GEN,UEC MNGMNT & CONTRACT EMP

Number of Employees - Based on the number of employees (contract and non-contract) eligible for CIP Life Insurance Benefits at the end of the most recent calendar year. This allocation factor excludes AMS employees since their costs are directly charged to AMS (AMS charges cannot be allocated back to AMS via a Service Request). The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004j HR USE ONLY #AFS,CIP,GEN,UEC MANAGEMENT EMPLOYEES

Number of Employees - Based on the number of non-contract employees (excluding AmerenEnergy and AmerenEnergy Marketing) at the end of the most recent calendar year. This allocation factor excludes AMS employees since their costs are directly charged to AMS (AMS charges cannot be allocated back to AMS via a Service Request). The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies (excluding AmerenEnergy and AmerenEnergy Marketing). This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004k HR USE ONLY #AFS,AME,CIP,GEN,GMC,UEC MGMT/UE CNTRCT

Number of Employees - Based on the number of employees (UE contract and all non-contract) eligible for the Savings Investment Plan (SIP) at the end of the most recent calendar year. This allocation factor excludes AMS employees since their costs are directly charged to AMS (AMS charges cannot be allocated back to AMS via a Service Request). The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004l HR USE ONLY #CIP, GEN CONTRACT EMPLOYEES

Number of Employees - Based on the number of CIP contract employees (excluding Local 148 Coffeen Clerical) eligible for the Long-Term Savings Investment Plan at the end of the most recent calendar year. This allocation factor excludes AMS employees since their costs are directly charged to AMS (AMS charges cannot be allocated back to AMS via a Service Request). The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004m HR USE ONLY #AFS, UEC LOCAL 1455 EMPLOYEES

Number of Employees - Based on the number of contract employees (Local 1455 and 1455 Region West) at the end of the most recent calendar year. This allocation factor excludes AMS employees since their costs are directly charged to AMS (AMS charges cannot be allocated back to AMS via a Service Request). The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004n HR USE ONLY #AFS, AME, CIP, GEN, GMC AND UEC EMPLOYEES

Number of AFS, AME, CIP, GEN, GMC and UEC Employees - Based on the number of contract and management employees in targeted companies in certain benefit plans as of the end of the most recent calendar year. The numerator of which is the number of employees from a specific Operating Company in these plans, the Denominator of which is the number of all employees in these plans. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances. This factor is for Human Resource use only.

ALLOCATION FACTOR: 004o NUMBER OF EMPLOYEES (MANAGEMENT & CONTRACT) EXCLUDING AME AND AMS

Number of Employees (Management and Contract) Excluding AME, GMC and AMS - Based on Number of Employees (Management & Contract) (as used in 004a, which excludes AMS) at the end of the most recent calendar year. The numerator of which is for an Operating Company or affiliate. The denominator of which is for all Operating Companies or affiliates, excluding AME, GMC and AMS. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 004p NUMBER OF ENERGY DELIVERY EMPLOYEES

Energy Delivery Employees - Based on the total number of Energy Delivery Employees (management & contract) (excluding AMS) at the end of the most recent calendar year. The numerator of which is for an Operating Company or affected affiliate. The denominator of which is for all Operating Companies and affected affiliates.

ALLOCATION FACTOR: 005a ELECTRIC/GAS O&M NON-CAPITAL LABOR (MO/IL)

Operations & Maintenance Labor – Based on the Operations & Maintenance Labor (electric and gas) for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate and the denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 005b ELECTRIC O&M NON-CAPITAL LABOR (MO/IL)

Operations & Maintenance Labor - Based on the Electric Operations & Maintenance Labor for the most recent calendar year. The numerator of which is the Electric O&M Labor for an Operating Company or an affected affiliate and the denominator of which is Total Electric O&M Labor for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such times as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 005c GAS O&M NON-CAPITAL LABOR (MO/IL)

Operations & Maintenance Labor - Based on the Gas Operations & Maintenance Labor for the most recent calendar year. The numerator of which is the Gas O&M Labor for an Operating Company or an affected affiliate and the denominator of which is the Total Gas O&M Labor for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 006A (INACTIVE) OPERATING REVENUE - TOTAL

Total Revenues - Based on composite revenues (as used in 006B Elec & IL/MO) and (as used in 006C Gas & IL/MO) for the most recent calendar year. This ratio will be determined annually, or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 006B (INACTIVE) REVENUE – ELECTRIC

Electric Revenues - Based on Electric revenues (IL/MO) for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and/or affected affiliate companies. This ratio will be determined annually, or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 006C (INACTIVE) REVENUE – GAS

Gas Revenues - Based on Gas revenues (IL/MO) for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and/or affected affiliate companies. This ratio will be determined annually, or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 007a TOTAL CAPITALIZATION

Total Capitalization – Based on total capitalization (total common stockholder's equity, preferred stock, and long term debt) excluding corps with negative amounts, EEI and the Missouri Central Railroad business division R8 within corporation ERC (because they do not receive services from AMS), AMS (as charges must ultimately be allocated to other corps), and eliminating entries at the end of the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. The ratio will be determined annually, and/or at such times as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 007B (INACTIVE) TOTAL CAPITALIZATION W % TO AMC

Total Capitalization with % to AMC – Based on the total capitalization (as used in 007A with a % to AMC) at the end of the most recent calendar year. This ratio will be determined annually, and /or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 008a TOTAL ASSETS

Total Assets – Based on total assets at the end of the most recent calendar year excluding corps with negative amounts, EEI and Missouri Central Railroad business division R8 within corporation ERC (because they do not receive services from AMS), AMS (as charges must ultimately be allocated to other corps), and eliminating entries. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 008b TOTAL ASSETS (UE/CIP)

Total Assets (UEC & CIP) – Based on total assets for UEC and CIPS accumulated from allocation factor 008a data. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such times as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 008c GROSS PLANT-IN-SERVICE PLUS CWIP (ABSOLUTE VALUE)

Gross Plant-in-Service plus CWIP (Absolute Value) – Based on the Gross Plant-in-Service (Absolute Value) (Total Property and Plant in Service, adding back Depreciation and Amortization, plus CWIP, adding back Nuclear Fuel Settlement) at the end of the most recent calendar year. The numerator of which is the total of Gross Plant-in-Service plus CWIP of an Operating Company or affiliate, the denominator of which is for all Operating Companies or affiliates. The ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 009a CONSTRUCTION EXPENDITURES

Construction Expenditures – Based on the forecasted construction expenditures for the current year. The numerator of which is for an operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 010a PEAK LOAD (ELECTRIC)

Peak Load (Electric) – Based on the highest monthly maximum megawatt load (60 – minute integration) for the most recent calendar year. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 010b PEAK LOAD (GAS)

Peak Load (Gas) - Based on the highest daily send out in therms (excluding transportation) for the most recent calendar year. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such times as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 011a GENERATING CAPACITY (ALL PLANTS)

Generating Capacity – Based on installed capacity nameplate ratings at the end of the most recent calendar year. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 011b GENERATING CAPACITY (FOSSIL)

Generating Capacity (Fossil) – Based on installed capacity nameplate ratings at the end of the most recent calendar year for fossil plants only. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such times as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 011c GENERATING CAPACITY (EXCLUDING CTGS EXCEPT GRAND TOWER)

Generating Capacity (Excluding CTGs except Grand Tower) – Based on installed capacity nameplate ratings at the end of the most recent calendar year used in factor 011a (Generating Capacity All Plants), excluding CTGs with the exception of Grand Tower. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such times as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 012a GAS THROUGHPUT (INCL TRANSP)

Gas Throughput – Based on gas throughput in dekatherms (sales and transportation) for the most recent calendar year. The numerator of which is for an Operating company. The denominator of which is for all Operating Companies. This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 012b TOTAL ELECTRIC NET OUTPUT

Total Electric Net Output (megawatt hrs) – Based on the total electric net output (megawatt hrs) at the end of the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 012c GAS THROUGHPUT WITH % TO GEN

Gas Throughput with % to Genco – Based on gas throughput in dekatherms (sales and transportation) while allocating a percentage to Genco for the most recent calendar year. The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies. This ratio will be determined annually, and/or such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 012d ELECTRIC NET GENERATION (MEGAWATT HOURS)

Electric Net Generation (Megawatt Hours) – Based on the electric net generation (megawatt hours) at the end of the most recent calendar year. The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies. This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 013A (INACTIVE) CPU CYCLES – MAINFRAME

CPU Cycles – Based on CPU cycles (by application) for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 013B (INACTIVE) CPU CYCLES – UNIX

CPU Cycles – Based on CPU cycles (by application) for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 015a CURRENT TAX EXPENSE

Current Tax Expense – Based on current income taxes charged, excluding corps with negative amounts. Excludes EEI and Missouri Central Railroad division R8 within corporation ERC because they do not receive services from AMS, AMS (as charges must ultimately be allocated to other corps), and eliminating entries for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 016a # OF VEHICLES

Number of Vehicles - Based on number of fleet services vehicles at the end of the most recent calendar year. EMPRV will capture and report this information. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 017a # OF GENERAL LEDGER TRANSACTIONS

Number of General Ledger Transactions - Based on the total number of general ledger transactions. The number of general ledger transactions should exclude AMS, ELMs, and EEI. The CIC subsidiaries should be included in the CIC transaction total. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and /or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 017b # OF ACCOUNTS PAYABLE VOUCHERS

Number of Accounts Payable Vouchers - Based on the number of accounts payable vouchers. The number of accounts payable vouchers should exclude AMS. The CIC subsidiaries should be included in the CIC voucher total. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and /or at such time as may be required due to a significant change in circumstances.

ALLOCATION FACTOR: 017C NUMBER OF PROJECTS (ACTIVE & CLOSED) ALL PROJECTS

Number of Active & Closed Projects - Based on the number of projects in Millennium after year-end deletions. This allocation factor excludes AMS projects. The numerator is the number of projects for a company, the denominator is the total number of all projects, excluding AMS. This ratio will be calculated annually, and/or at such time as it may be required due to a significant change in circumstances.

In addition to the allocation factors listed above, appropriate direct allocations will be made for costs benefiting a single affiliate. Indirect allocations will also be made to all affiliates, including non-regulated companies and Ameren Corporation.

It may be necessary to allocate a percentage of total costs allocated to non-regulated companies or Ameren Corporation (see below). This will be done as a sub-factor of existing allocation factors. For example, allocating a percentage of customer service costs to non-regulated companies and allocating remaining costs based on number of customers. Also, allocating a percentage of video presentation costs to Ameren Corporation and allocating remaining costs based on capitalization.

Non-Regulated – Based on a percentage of total costs allocated to non-regulated companies when existing allocation methods do not adequately reflect the level of services or benefits received. After allocating this percentage of total costs to the non-regulatory company, the remaining costs will be allocated to Ameren Corporation and/or its subsidiaries, as appropriate, based upon one of the factors above.

Corporate – Based on a percentage of total costs allocated to Ameren Corporation (AMC) when existing allocation methods do not adequately reflect the level of services or benefits received. After allocating this percentage of total costs to AMC, the remaining costs will be allocated based upon one of the factors above.

ALLOCATION FACTOR: 018A NUMBER OF MANAGED PCs

Number of Managed PCs – Based on the number of PCs managed by Information Technology. The numerator is the number of Information Technology managed PCs for a company, the denominator is the total number of all Information Technology managed PCs, excluding AMS. This ratio will be calculated annually, and/or at such time as it may be required due to a significant change in circumstances.

Exhibit II

Exhibit II
Page 1

REPORT NO: 301SR
REPORT DATE: 03/08/02

AMEREN SERVICES
APPROVAL FORM

SERVICE REQUEST ID: A2265
DEPT PROJECT ID:

CORPORATION: AMS

LEAD RMC: 025 ED TRAINING & SAFETY

FMC: 025 ED TRAINING & SAFETY

MULTIPLE FMC: Y

DATE AUTHORIZED: 02/06/02

ALLOCATION FACTOR: 001G UEC/CIP COMP (ELEC/GAS T&D MO/IL--SALES/CUST/EMP)
SR CATEGORY: DIRECT ALLOCATED TYPE: ZERO OUT ANNUALLY FIXED ACCTING: N

SAFETY SUPERVISOR - ALLOCATED

THIS SERVICE REQUEST WILL BE USED TO REPORT TIME AND EXPENSES THAT ARE SAFETY RELATED AND BEING PERFORMED FOR THE BENEFIT OF BOTH AMEREN UE AND AMEREN CIPS. THIS INCLUDES PROVIDING SAFETY COURSES FOR THE PHYSICAL GAS AND ELECTRIC CUSTOMER SERVICE EMPLOYEES AND OTHER RELATED MISCELLANEOUS ITEMS.

THIS SERVICE REQUEST IS ALLOCATED BECAUSE IT BENEFITS BOTH UE AND CIPS AND THIS DEPARTMENT WILL BE PROVIDING SERVICES TO THE CUSTOMER SERVICE EMPLOYEES OF BOTH COMPANIES

ORIGINATOR: P OGLESBY TELEPHONE: 44594
DATES: PROJECT START 01/01/02 SCHEDULED COMPLETION __/__/__

REQUESTED BY APPROVED BY APPROVED BY ACCOUNTING

CIP APPROVED UEC APPROVED

REPORT NO: 301SR
REPORT DATE: 03/08/02

AMEREN SERVICES
APPROVAL FORM

SERVICE REQUEST ID: A2265
DEPT PROJECT ID:

***** ACCOUNTING INFORMATION *****

----- CHARGE ACCOUNTING -----

----- TARGET ACCOUNTING -----

COST ACCOUNT NO
CAT. U ED MAJ MIN T

ACCOUNT NO
CORP U ED MAJ MIN FMC T PROJ PR %

EXPENSE

1 11 457 11D
1 11 457 11F
1 11 457 11G
1 11 457 11H
1 11 457 11M
1 11 457 11O
1 11 457 112
1 11 457 113
1 11 457 114
1 11 457 116
1 11 457 117
1 11 457 118
1 11 457 120
1 11 457 140
1 11 457 190
1 11 457 21D
1 11 457 21F
1 11 457 21G
1 11 457 21H
1 11 457 21M
1 11 457 21O
1 11 457 212
1 11 457 213
1 11 457 214
1 11 457 216
1 11 457 217
1 11 457 218
1 11 457 220
1 11 457 240
1 11 457 290
1 11 923 999
1 11 925 011

CIP 1 40 925 011 ### E 01 100
UEC 1 21 925 011 ### E 01 94
UEC 1 31 925 011 ### E 01 6

2 11 457 11D
2 11 457 11F
2 11 457 11G
2 11 457 11H
2 11 457 11M
2 11 457 11O
2 11 457 112
2 11 457 113
2 11 457 114
2 11 457 116
2 11 457 117
2 11 457 118
2 11 457 120
2 11 457 140
2 11 457 190
2 11 457 21D
2 11 457 21F
2 11 457 21G

REPORT NO: 301SR
REPORT DATE: 03/08/02

AMEREN SERVICES
APPROVAL FORM

SERVICE REQUEST ID: A2265
DEPT PROJECT ID:

***** ACCOUNTING INFORMATION *****

----- CHARGE ACCOUNTING -----

COST ACCOUNT NO PAYROLL
CAT. U BD MAJ MIN T %

EXPENSE - CONTINUED

2 11 457 21H
2 11 457 21M
2 11 457 21D
2 11 457 212
2 11 457 213
2 11 457 214
2 11 457 216
2 11 457 217
2 11 457 218
2 11 457 220
2 11 457 240
2 11 457 290
2 11 923 999
2 11 925 011

----- TARGET ACCOUNTING -----

ACCOUNT NO
CORP U BD MAJ MIN FMC T PROJ PR %

CIP 2 41 925 011 ### E 02 100
UEC 2 81 925 011 ### E 02 15
UEC 2 82 925 011 ### E 02 85

TOTAL CHARGE PERCENT: 0

Exhibit III

REPORT: 019650				AMEREN SERVICES COMPANY				PAGE 1	
RUN DATE: 02/12/02				MONTHLY BILLING				CYCLE: 01/01/02	
RUN TIME: 10:15:42				SERVICE REQUEST ALLOCATIONS				EXTRACT: 01/01/02	
CNSP NDC AMEREN DEVELOPMENT COMPANY				MONTH OF 01/31/02				VIL/019650	
SR	DESCRIPTION	ALLOC	DIRECT	DIRECT	INDIRECT	INDIRECT	INDIRECT	REQUEST	CONTACT
		PACT		ALLOCATED	FUNCTIONAL	CORPORATE		NAME	PHONE
A001	MAINTAIN GMS'L BOOKS/STN'L RECORDS (ELEC/GAS IL/NO) 017A			7.00				C HENNAUGH	43678
	TOTAL BY CATEGORY			7.00					
	TOTAL CONTROLLERS								
13100	Underground CARS or Pumped Storage Plant - Site NDC		128.00				7.00	Fischer, SJ	42062
	TOTAL BY CATEGORY		128.00						
	TOTAL POWER PLANTS						128.00		
	TOTAL NDC BY CATEGORY		128.00	7.00					
	TOTAL AMEREN DEVELOPMENT COMPANY						135.00		

Exhibit III